

on each one hundred dollars (\$100), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Subsec. 5. No county, city, or town shall levy a license or privilege tax exceeding twenty dollars on any dealer having a general office or selling from a receiving point, and no person, firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on said sale under or by virtue of any other section of this act.

Subsec. 6. All licenses, fees, and taxes collected under this section shall, unless otherwise provided, be paid by the Insurance Commissioner into the State Treasury. Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Subsec. 7. Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner or of otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200), or six months imprisonment for each offense.

Subsec. 8. All licenses issued under this section expire on April first, unless sooner revoked for cause.

SEC. 49. *Hotels.*

On each hotel operated on the American plan and charging more than one dollar and less than two dollars per day, an annual tax of twenty-five cents for each and every room; hotels charging not less than two dollars nor more than three dollars per day, fifty cents per room; hotels charging three dollars per day, and not in excess of four dollars and fifty cents per day, one dollar per room; hotels charging four dollars and fifty cents per day and not in excess of six dollars per day, two dollars and fifty cents per room; hotels charging in excess of six dollars per day and less than seven dollars and fifty cents, three dollars per room; hotels charging seven dollars and fifty cents per day or more per day, four dollars per room. Each hotel run on the European plan shall pay an annual tax of fifty cents on each room for which the charge is one dollar and fifty cents per day or less; on each room for which the charge exceeds one dollar and fifty cents per day, and does not exceed two dollars and fifty cents per day, one dollar and fifty cents; on all rooms for which the charge exceeds two dollars and fifty cents per day and does not exceed four dollars and fifty cents per day, three dollars; on

Tax on sale.
Itemized list of sale.
County of sale agent.
Subsec. 5.

County, city or town tax.

Subsec. 6.
License fees and taxes to be paid to the State Treasurer.
License not transferable, valid for one person.
Revocable for cause.

Subsec. 7.

License exhibited on demand.

Punishment for violation of section.

Subsec. 8.
Expiration of license.

Hotels.

Tax graduated.